

Department of the Treasury -- Internal Revenue Service

**Notice of Encumbrances Against or Interests in
Property Offered for Sale**

NOTE: The Internal Revenue Service does not warrant the correctness or completeness of the information listed and provides it solely to help the prospective bidder determine the value of the interest being sold. Bidders should, therefore, verify for themselves the validity, priority, and amount of the encumbrances against the property offered for sale. Each party listed below was mailed a notice of sale on or before (Date) 05/12/2009.

As of this date, the following are the encumbrances against or interests in the property (as described in the Notice of Public Auction or Notice of Sealed Bid Sale) that was seized for nonpayment of Internal Revenue taxes due from: (Name) the taxpayers
Some of these encumbrances or interests may be superior to the lien of the United States.

Date of Encumbrance or Interest	Amount of Encumbrance or Interest	Date of Instrument Creating Encumbrance or Interest	Date and Place Recorded	Name and Address of Party Holding Encumbrance or Interest	Date of Information
GRANT DEED (EXHIBIT -F)	-----	06-02-1994	06-02-1994 FRESNO CO. RECORDER DOC# 94-092297	GRANTEE: RANJIT S. BHULLAR & BALWINDER K. BHULLAR, HUSBAND & WIFE GRANTOR: JAMES O. PERCY & MARIE F/ PERCY, HUSBAND & WIFE	10-20-2008 TPH/TPW
LONG TERM GRAPE CONTRACT (EXHIBIT - G)	-----	08-05-1994	11-14-1994 FRESNO CO. RECORDER DOC# 94-173587	PURCHASER: E. & J. GALLO WINERY SELLER: JAGTAR SINGH	10-20-2008 TPH
QUITCLAIM DEED (EXHIBIT -H)	-----	09-12-1995	09-15-1995 FRESNO COUNTY RECORDER DOC# 95117551	GRANTEE: F & T FARMS (AKA) RANJIT S. BHULLAR & BALWINDER K/ BHULLAR GRANTOR: JAGTAR SINGH & KAMALJIT K. SINGH, HUSBAND & WIFE	10-20-2008 TPH/ TPW
GRANT DEED (EXHIBIT - I)	-----	03-21-1996	03-21-1996 FRESNO COUNTY RECORDER DOC# 96036625	GRANTEE: KAMALJIT SINGH GRANTOR: RANJIT S. BHULLAR & BALWINDER K. BHULLAR, HUSBAND & WIFE	10-20-2008 TPH/ TPW
FORBEARANCE AGREEMENT (EXHIBIT -J)	-----	10-08-2001	NOT FILED	AGREEMENT BETWEEN: (LENDERS)MIKE LIN & KICO LIN, RUDOLPH W. YOUNG & MARGARET ENAS & (BORROWERS) JAGTAR & KAMALJIT SINGH	11-28-2006 TPH/ TPW

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TRUST DEED (S-A)	\$119,042.36	08-25-1995	09-15-1995 FRESNO CO. RECORDER DOC# 95117550	MICHAEL & KICO Lin, ETAL. 262 E. GISH RD SAN JOSE CA 95112	05/06/2009
2nd TRUST DEED (S-A/2)	\$0.00	09-12-1995	09-15-1995 FRESNO CO. RECORDER DOC# 95117551	F & T FARMS (aka) MICHAEL & KICO Lin, ETAL. 262 E. GISH RD SAN JOSE CA 95112	05/06/2009
JUDGMENT	\$ 58,042.52	10-09-1998	10/01/2008 FRESNO CO. RECORDER	ABDULLA HUSSEIN c/o Roger K. Vohrs 2300 Tulare Street, Suite 250 Fresno, CA 93721	05/06/2009
JUDGMENT	\$ 11,152.10	11/03/1998	10/31/2008 FRESNO CO. RECORDER	SAIF HUSSEIN c/o Roger K. Vohrs 2300 Tulare Street, Suite 250 Fresno, CA 93721	05/06/2009
JUDGMENT	\$5,000.00	03/10/2000	03/29/2000 FRESNO CO. RECORDER	C.L. BRYANT, INC c/o Ralph C. Ogden III 1535 "J" St. Ste A Modesto, CA 95353	05/06/2009
NOTE: ALL	ITEMS	LISTED	BELOW HERE	WILL BE DISCHARGED	
TAX LIEN	\$69,981.27	23C DATES: ----- ----- 06-05-1995	10-17-2006 FRESNO CO. RECORDER (2006-0222059)	INTERNAL REVENUE SERVICE ATTN: M. COLLINS 2525 CAPITOL ST., STE.206 FRESNO CA 93721	06-30-2008
TAX LIEN (S-I)	\$1,025,097.90	23C DATE: 05-19-1997	10-17-2000 FRESNO CO. RECORDER (2000-0128263)	INTERNAL REVENUE SERVICE ATTN: M. COLLINS 2525 CAPITOL ST., STE.206 FRESNO CA 93721	06-30-2008
TAX LIEN (S-B)	\$253,391.21	23c DATES: 06-16-1997 01-12-1998 03-16-1998	06-08-1998 FRESNO CO. RECORDER	INTERNAL REVENUE SERVICE ATTN: M. COLLINS 2525 CAPITOL ST., STE.206 FRESNO, CA 93721	06-30-2008

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TAX LIEN (S-C)	\$64,482.02 \$65,832.08	10-30-1997 04-13-1998	09-14-1999 FRESNO CO. RECORDER	EMPOLYMENT DEVELOPMENT DEPT. Attn: Central Collection Division, MIC 92-G P.O. Box 826880 Sacramento, CA 94280-0001	06-09-2008
TAX LIEN (S-H)	\$452,807.10	23C DATES: 12-28-1998 04-29-1996 06-22-1998 02-15-1999 06-16-1998	07-05-2000 FRESNO CO. RECORDER (2000-0079656)	INTERNAL REVENUE SERVICE ATTN: M.COLLINS 2525 CAPITOL ST., STE.206 FRESNO CA 93721	06-30-2008
TAX LIEN (S-K)	\$6,135.00	07-31-2001	07-31-2001 FRESNO CO. RECORDER	FRANCHISE TAX BOARD DESIGNATED IRS CONTACT DOUGLAS H. HALL FAX: (916) 974-5976	05-20-2008
TAX LIEN (S-L)	\$83,669.15	23C DATE: 04-16-2001	12-04-2001 FRESNO CO. RECORDER (2001-0178595)	INTERNAL REVENUE SERVICE ATTN: M. COLLINS 2525 CAPITOL ST., STE.206 FRESNO CA 93721	06-30-2008
JUDGMENT (S-M)	\$40,000.00	10-23-2001	01-14-2002 FRESNO CO. RECORDER	GARY LEE AND BEVERLY LEE c/o Linda Etienne 1400 Easton Drive #101 Bakersfield, CA 93309	05-08-2008
JUDGMENT	\$2,120.90	03-21-2002	05-14-2002 FRESNO CO.	WATSON AG CHEMICALS, INC.	04-28-2008

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(S-N)			RECORDER	c/o Janice N. Hunter 2014 Tulare Street, Suite 830 Fresno, CA 93721	
JUDGMENT (S-O)	\$25,931.56	06-05-2002	07-05-2002 FRESNO CO. RECORDER	J & J SERVICE INC. c/o Walter C. Johnson 2333 Merced Street Fresno, CA 93721	04-28-2008
TAX LIEN (S-P)	\$36,541.44	23C DATES: ----- ----- 05-02-2002 05-02-2002 05-02-2002 05-02-2002 05-02-2002 05-02-2002	08-19-2002 FRESNO CO. RECORDER (2002-0140364)	INTERNAL REVENUE SERVICE ATTN: M. COLLINS 2525 CAPITOL ST., STE.206 FRESNO CA 93721	06-30-2008
CERT. OF DELINQUENT TAXES (S-Q)	\$3,812.79	08-19-2002	09-09-2002 FRESNO CO. RECORDER	CONSOILDATED IRRIGATION DISTRICT P.O. BOX 209 SELMA, CA 93662	04-30-2008
JUDGMENT (S-R)	\$7,000.00	10-23-2001	09-18-2002 FRESNO CO. RECORDER	RICHARD MENDOZA c/o Robert G. Gilmore 575 E. Locust, Suite 203 Fresno, CA 93720	06-02-2008
JUDGMENT (S-S)	\$1,935.50	03-21-2003	08-21-2003 FRESNO CO. RECORDER	QUINN ENGINE SYSTEMS c/o Mike Cesena 2200 Pegasus Rd. Bakersfield, CA 93308	06-02-2008
JUDGMENT (S-U)	\$94,250.00	09-24-2002	08-27-2003 FRESNO CO. RECORDER	WILLIAM ALMEIDA c/o Russell W. Reynolds 575 East Alluvial Ave., Ste. 105 Fresno, CA 93720	04-28-2008

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TAX LIEN (S-V)	\$22,277.41	23C DATES: ----- 05-02-2002 05-02-2002 05-02-2002 05-02-2002 05-02-2002	11-25-2003 FRESNO CO. RECORDER (2003-0284578)	INTERNAL REVENUE SERVICE ATTN: M.COLLINS 2525 CAPITOL ST., STE.206 FRESNO CA 93721	06-30-2008
JUDGMENT (S-W)	\$28,980.80	03-19-2004	06-09-2004 FRESNO CO. RECORDER	DAVID W. TUTTLE 3142 Willow Ave. Clovis, CA 93612	04-28-2008
JUDGMENT (S-X)	\$16,243.18	07-02-2004	07-24-2004 FRESNO CO. RECORDER	CREDITORS BUREAU USA c/o John D. Suhr 757 "L" Street Fresno, CA 93721	04-28-2008
JUDGMENT (S-Y)	\$5,225.64	06-28-2004	11-18-2004 FRESNO CO. RECORDER	COMMERCIAL TRADE BUREAU OF CALIFORNIA c/o Sandra Kuhn McCormack P.O. Box 1592 5330 Office Center Court Ste. # C Bakersfield, CA 93309	04-28-2008
TAX LIEN (S-Z)	\$10,795.61	23C DATE: 11-01-2004	01-10-2005 FRESNO CO. RECORDER (2005-0005948)	INTERNAL REVENUE SERVICE ATTN: M. COLLINS 2525 CAPITOL ST., STE.206 FRESNO CA 93721	06-30-2008
JUDGMENT (T-A)	\$2,319.65	06-07-2004	02-07-2005 FRESNO CO. RECORDER	H & S FINANCIAL c/o Howard D. Myers Goldsmith & Hull 16000 Ventura Blvd., Suite 900 Encino, CA 91436	06-02-2008

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TAX LIEN (T-B)	\$7,339.37	04-19-2003	06-22-2005 FRESNO CO. RECORDER	STATE BOARD OF EQUALIZATION Attn: Rebecca (916) 322-8426 P.O. BOX 942879 SACRAMENTO, CA 94279	06-10-2008
JUDGMENT (T-C)	\$20,087.71	03-01-2005	09-20-2005 FRESNO CO. RECORDER	NAVDEEP SINGH DHALIWAL c/o David C. Hollingsworth 2014 Tulare St., Suite 707 Fresno, CA 93721	06-02-2008
JUDGMENT (T-D)	\$14,628.94	11-01-2005	12-06-2005 FRESNO CO. RECORDER	JUNE CURTIS c/o Russell D. Cook 1233 West Shaw Ave., Ste.100 Fresno, CA 93711	04-28-2008
JUDGMENT (T-E)	\$1,112.57	11-01-2005	12-06-2005 FRESNO CO. RECORDER	TRIPLE C STORAGE & U-HAUL RENTAL c/o Russell D. Cook 1233 West Shaw Ave., Ste.100 Fresno, CA 93711	04-28-2008
JUDGMENT (T-F)	\$317,924.15	11-01-2005	12-06-2005 FRESNO CO. RECORDER	TRIPLE C VEHICLE PAWN c/o Russell D. Cook 1233 West Shaw Ave., Ste.100 Fresno, CA 93711	04-28-2008
JUDGMENT (T-G)	\$25,822.53	11-01-2005	12-06-2005 FRESNO CO. RECORDER	DENNETT ARDENS c/o Russell D. Cook 1233 West Shaw Ave., Ste.100 Fresno, CA 93711	04-28-2008
TAX LIEN (T-I)	\$189,245.04	23C DATES: ----- ----- 03-10-1997	10-23-2006 FRESNO CO. RECORDER (2006-0225882)	INTERNAL REVENUE SERVICE ATTN: M. COLLINS 2525 CAPITOL ST., STE.206 FRESNO CA 93721	06-30-2008
TAX LIEN	\$185,710.71	23C DATES:	10-23-2006	INTERNAL REVENUE SERVICE	06-30-2008

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(T-J)		----- ----- 06-16-1997	FRESNO CO. RECORDER (2006-0225883)	ATTN: M. COLLINS 2525 CAPITOL ST., STE.206 FRESNO CA 93721	
TAX LIEN (T-K)	\$189,245.04	23C DATES: ----- ----- 03-10-1997 06-16-1997	10-23-2006 FRESNO CO. RECORDER (2006-0225887)	INTERNAL REVENUE SERVICE ATTN: M. COLLINS 2525 CAPITOL ST., STE.206 FRESNO CA 93721	06-30-2008
TAX LIEN (T-L)	\$189,245.04	23C DATES: ----- ----- 03-10-1997 06-16-1997	10-24-2006 FRESNO CO. RECORDER (2006-0226926)	INTERNAL REVENUE SERVICE ATTN: M. COLLINS 2525 CAPITOL ST., STE.206 FRESNO CA 93721	06-30-2008
TAX LIEN (T-M)	\$1,025,097.90	23C DATE: 05-19-1997	10-24-2006 FRESNO CO. RECORDER (2006-0227038)	INTERNAL REVENUE SERVICE ATTN: M. COLLINS 2525 CAPITOL ST., STE.206 FRESNO CA 93721	06-30-2008
TAX LIEN (T-N)	\$3,534.33	23C DATE: 06-16-1997	10-24-2006 FRESNO CO. RECORDER (2006-0227039)	INTERNAL REVENUE SERVICE ATTN: M. COLLINS 2525 CAPITOL ST., STE.206 FRESNO CA 93721	06-30-2008
TAX LIEN (T-O)	\$185,710.71	23C DATES: ----- 03-10-1997	01-22-2007 FRESNO CO. RECORDER (2007-0013124)	INTERNAL REVENUE SERVICE ATTN: M. COLLINS 2525 CAPITOL ST., STE.206 FRESNO CA 93721	06-30-2008
TAX LIEN (T-P)	\$3,534.33	23C DATE: 06-16-1997	02-06-2007 FRESNO CO. RECORDER (2007-0024288)	INTERNAL REVENUE SERVICE ATTN: M. COLLINS 2525 CAPITOL ST., STE.206 FRESNO CA 93721	06-30-2008
TAX LIEN (T-Q)	\$253,391.21	23C DATES: 03-16-1998 06-16-1997 01-12-1998	05-15-2007 FRESNO CO. RECORDER (2007-0096024)	INTERNAL REVENUE SERVICE ATTN: M. COLLINS 2525 CAPITOL ST., STE.206 FRESNO CA 93721	06-30-2008
TAX LIEN	\$1,025,097.90	23C DATE:	05-15-2007	INTERNAL REVENUE SERVICE	06-30-2008

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(T-R)		05-19-1997	FRESNO CO. RECORDER (2007-0096025)	ATTN: M. COLLINS 2525 CAPITOL ST., STE.206 FRESNO CA 93721	
TAX LIEN (T-S)	\$1,025,097.90	23C DATE: 05-19-1997	05-15-2007 FRESNO CO. RECORDER (2007-0096026)	INTERNAL REVENUE SERVICE ATTN: M. COLLINS 2525 CAPITOL ST., STE.206 FRESNO CA 93721	06-30-2008
TAX LIEN (T-T)	\$95,870.65	23C DATE: 03-16-1998	05-23-2007 FRESNO COUNTY	INTERNAL REVENUE SERVICE ATTN: M. COLLINS 2525 CAPITOL ST., STE.206 FRESNO CA 93721	06-30-2008
TAX LIEN (T-U)	\$1,025,097.90	23C DATE: 05-19-1997	05-29-2007 FRESNO CO. RECORDER	INTERNAL REVENUE SERVICE ATTN: M. COLLINS 2525 CAPITOL ST., STE.206 FRESNO CA 93721	06-30-2008
TAX LIEN (T-V)	\$253,391.21	23C DATES: 03-16-1998 06-16-1997 01-12-1998	05-29-2007 FRESNO CO. RECORDER (2007-0101810)	INTERNAL REVENUE SERVICE ATTN: M. COLLINS 2525 CAPITOL ST., STE.206 FRESNO CA 93721	06-30-2008
TAX LIEN (T-W)	\$1,052,097.90	23C DATE: 05-19-1997	05-29-2007 FRESNO CO. RECORDER (2007-0105186)	INTERNAL REVENUE SERVICE ATTN: M. COLLINS 2525 CAPITOL ST., STE.206 FRESNO CA 93721	06-30-2008
TAX LIEN (T-X)	\$95,870.65	23C DATE: 03-16-1998	05-30-2007 FRESNO CO. RECORDER (2007-0106062)	INTERNAL REVENUE SERVICE ATTN: M. COLLINS 2525 CAPITOL ST., STE.206 FRESNO CA 93721	06-30-2008
JUDGMENT (T-Y)	\$2,909.93	06-24-2004	09-13-2007	CAPITAL ONE BANK c/o Flint C. Zide 1445 Huntington Drive, Suite 300 South Pasadena, CA 91030	06-02-2008

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